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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX RULES, 2017- AMENDMENTS
TO G.O.Ms.No.258, REVENUE (CT-II) DEPARTMENT, DATED 29.06.2017.

[G.O.Ms.No.378, Revenue (Commercial Taxes), 4th August, 2023.]

ORDER:

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.258, Revenue (CT-II) Department, dated 29.06.2017, namely: -

AMENDMENT

In the said notification, -

A. in Schedule I -2.5%,

(i) after S.No. 99A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"99B.	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion";

(ii) after S.No.108 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"108A.	2309	Fish soluble paste";

(iii) after S.No. 156A and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"156B.	2619	Linz-Donawitz (LD) Slag ";

(iv) after serial number 218A and the entries relating thereto, the following S.No.and entries shall be inserted, namely: -

(1)	(2)	(3)
"218AA.	56050020	Imitation zari thread or yarn known by any name in trade parlance";

B. in Schedule II-6%, against S. No. 137, for the entry in column (3), the entry "Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance" shall be substituted;

C. in Schedule III-9%,

(i) against S. No. 16, in column (3), for the words "toasted bread and similar toasted products", the words "toasted bread and similar toasted products, un- fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion" shall be substituted;

(ii) against S.No. 28, for the entry in column (3), the entry "Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag" shall be substituted;

2. This notification shall come into force on 27th July, 2023.

N. GULZAR,

Secretary to Government (CT) Finance.

Note:- The principal notification issued in G.O.Ms.No.258, Revenue (CT-II) Department, dated.29.06.2017, was published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017 and was last amended by notification issued in Go.Ms.No.96, Revenue (CT) Department, dated 06.03.2023 published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.

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